

**OPINION
67-280**

January 12, 1967 (OPINION)

Mr. Ray English

Assistant State's Attorney

Grant County

RE: Taxation - Personal Property Taxes - Deduction From School Distr

This is in reply to your letter requesting our opinion as to the application of Sections 57-22-26 and 57-22-27 of the North Dakota Century Code.

Your question is:

Are school districts and municipalities covered by Sections 57-22-26 and 57-22-27 of the North Dakota Century Code insofar as they are obligated to deduct 15 percent as payment of personal property taxes."

It is our opinion that school districts and municipalities are covered by Sections 57-22-26 and 57-22-27 of the North Dakota Century Code insofar as they are obligated to deduct 15 percent as payment of personal property taxes.

HELGI JOHANNESON

Attorney General